

Schedule of Upper Division Accounting Classes 2023-2024

Course #	Units	Course Title	Prerequisites	Notes	Fall	Winter	Spring
Required Financial Accounting Classes							
120	5	Accounting Data Analysis and Visualization	11, OMIS 15, 70 units	For juniors planning to study abroad during fall, they should take ACTG 120 in spring of their sophomore year.	1		2
130	5	Intermediate I	11, 12, 120*, 96 units	Taken Junior year. Best to take in the fall. Abroad students have priority for winter quarter.	2	1	
131	5	Intermediate II	130	Taken Junior year.		2	1
132	5	Advanced Financial Accounting	131	Taken Junior or Senior year.	1		2
Other Required Accounting Classes							
134	5	Accounting Information Systems	11, 12*	Taken any year. Encouraged for sophomores. A&IS majors do not need ACTG 134. Satisfy OMIS 34 requirement for LSB core.	1	1	
135	5	Audit	131*	Taken Junior or Senior year. Recommended to take before audit internship.	1		2
136	5	Cost	130	Taken Senior Year. Recommended to have taken FNCE 121.	2	1	
138	5	Tax	11, 12*	Taken any year. Encouraged for sophomores. Recommended to take before tax internship.		2	1
Electives							
5	4	Personal Financial Planning					1
140	3	Not for Profit Accounting	11			1	
144	5	Accounting Ethics	11, 12, (MGMT 6 or PHIL 26)		1		2
148	5	Taxation of Business Entities	131, 138				1
150	5	Financial Fraud	131*				1
151	5	Financial Statement Analysis	11, (FNCE 121 or FNCE 121S)			1	
Other Electives							
161/171	2	Junior/Senior Seminar Series	Junior/Senior ACTG or A&IS major	Recommended as overloading units. Pass or no pass.	1		
198	1-10	Internship (also summer)			1	1	1

1. * courses may be taken concurrently

2. A&IS majors may use OMIS 30 to satisfy the information systems requirement of the LSB core.

3. OMIS 150 is cross-listed with ACTG 155. A&IS majors can register for ACTG 155 instead of OMIS 150 to fulfill major requirements for CPA licensing.